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PRESS RELEASE

Mariner Middle School Band Boosters

DOVER – State Auditor R. Thomas Wagner, Jr. releases the Mariner Middle School Band Booster Account audit for the period January 1, 2009 to December 31, 2010. Despite written policies and procedures in place, the District failed to safeguard the student activity funds from being mishandled for two years.

The District, namely the Business Operations Director, failed to conduct annual internal audits, obtain the bank statements and monthly account reconciliations, and receive required fundraiser activities information. At no point did the Band Director directly responsible for the account obtain a reprimand for his conduct.

The ongoing mismanagement provided an environment conducive to misappropriation of funds and an inefficient use of student activity funds including bank overdraft fees that could have been avoided and hundreds of dollars in potential refunds yet paid to parents and students.

According to the newly appointed Superintendent for the District, “We can and will do a better job of managing student activities for our students in the future.”

State Auditor Wagner stated all districts should review the sufficiency of their controls surrounding student activities and take immediate action when policies and procedures are not followed. The districts need to look beyond the amount of money involved and see this as a matter of trust for the children in these programs and their parents.

A complete copy of the report can be found at [Cape Henlopen School District Mariner Middle School Band Boosters Performance Audit - January 1, 2009 through December 31, 2010](#) - Issued 10/20/2011 For more information, please contact Kathleen O'Donnell, CPA-PA, CISA, CGFM, CGAP, Chief Administrative Auditor, for questions at 302-857-3919 or Kathleen.Odonnell@state.de.us.